

To Tax Payers.

The following to tax payers, will be found very valuable and of much importance, especially to new comers who are to a great extent, unacquainted with the Laws of Iowa. All land transferred in this State before the first day of November, carries with it the taxes of that current year; that is, the purchaser has the taxes to pay. If transferred after or on first day of November, the seller has the tax to pay. Parties who have had their land sold for taxes, should be sure and pay subsequent taxes before the first day of February, each year; as after that date the tax purchaser will be permitted to pay them. If the tax purchaser is allowed to pay them, a penalty of thirty per cent. attaches the same as at the original sale.

Taxes are due on the first day of November. Delinquent on the first day of February. Penalty on delinquent taxes as follows:

Taxes unpaid March 1st, 1 per cent.				Taxes unpaid April 1st, 2 per cent.			
"	"	May	" 3 "	"	"	June	" 5 "
"	"	July	" 7 "	"	"	Aug.	" 9 "
"	"	Sept.	" 12 "	"	"	Oct.	" 15 "
"	"	Nov.	" 18 "				

Taxes unpaid for all after this, 4 per cent. per month.

Session Laws, Chapter 173, Sec. 18, Laws of 1862.

BARTON & HOBBS,

Real Estate Agents,

STORM LAKE, IOWA.